

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:)	
)	
DELPHI CORPORATION, et al.,)	Case No. 05-44481 (RDD)
)	Chapter 11
JANICE M NELSON)	Claim Nos. 355, 356, and 357
)	
Debtors.)	

**CREDITOR'S RESPONSE TO DEBTOR'S OBJECTION TO
CLAIM NOS. 355, 356 AND 357 IN THE THIRTEENTH OMNIBUS**

COMES NOW Creditor, Collector of Revenue for St. Louis County, Missouri by and through his attorney, and states in response to Debtor's Objection to Claim Nos. 355, 356, and 357:

1. Creditor, Collector of Revenue, represents St. Louis County, Missouri, which is a political subdivision of the State of Missouri.

2. Creditor filed its Proof of Claim Nos. 355, 356, and 357 on or about November 4, 2005 in the amounts of \$13,760.40, \$38.03, and \$3,397.03 respectively.

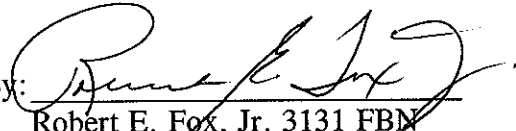
3. Creditor's claims are personal property taxes that are owed by Debtor and said claims are solely the base amount of the personal property taxes owed for each claim with neither interest nor penalty being calculated into the claim. Documentation is attached to support the claims.

4. Creditor has objected to the amounts of these claims, the Basis For Objection being that the "Tax Claims Are Subject to Modification."

WHEREFORE, Creditor prays this court enter an Order overruling Debtor's Objection to Claim Nos. 355, 356 and 357 and allow Creditor's Claim Nos. 355, 356, and

357 for the full amount of \$13,760.40, \$38.03, and \$3,397.03; and further such other and further relief as this court deems just and proper.

ST. LOUIS COUNTY COUNSELOR
PATRICIA REDINGTON

By: 
Robert E. Fox, Jr. 3131 FBM
Associate County Counselor
41 South Central
Clayton, MO 63105
(314) 615-7042
(314) 615-3732 FAX

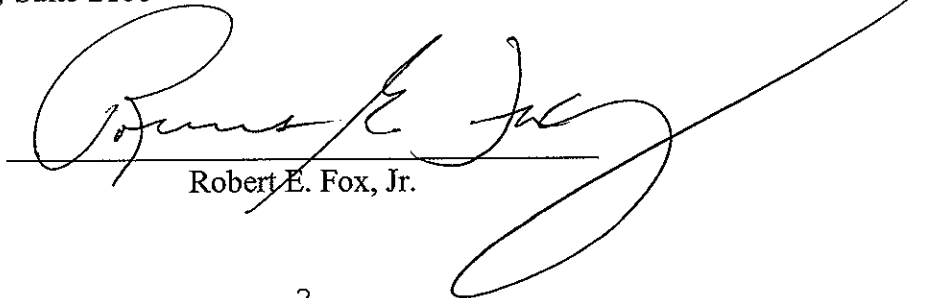
CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing was mailed May 24, 2007, to:

Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court for the Southern District of New York
One Bowling Green, Room 610
New York, New York 10004

Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098
Attn.: General Counsel

Counsel To the Debtors
Skadden, Arps, Slate, Meagher & Flom, LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606


Robert E. Fox, Jr.

Cama Asmt Admin Record Query Special Window Help



GoTo TX 09

PARCEL ID: 801114088

TAX YEAR: 2005

ALTERNATE ID: 80111408A

STUB:

ROLL TYPE: PP

Effective Date: 10/28/2005

DISTRICT TYPE: 139LH M HAZELWOOD

Owner Ref:

Taxes Detail

Taxes Summary

Show All

Year	Period	Due Date	Amount	Interest	Penalty	Subtotal	Balance	Payment	Refund
2005	1	12/31/2005	13,760.48	.00	.00	.00	13,760.48	13,760.48	
			13,760.48	.00	.00	.00	13,760.48		

PARCEL ID: E00038178 TAX YEAR: 2005
ALTERNATE ID: M0044189A STUB:
ROLL TYPE: PP Effective Date: 10/28/2005
DISTRICT/TYPE: 1320 M VALLEY PARK Owner Ref:
Show Flag

Taxes-Detail Taxes-Summary Show All

2005	1	12/31/2005	38.83	.00	.00	.00	38.83	38.83		
			38.83	.00	.00	.00	38.83			



GoTo TX 09

PARCEL ID: M00236998

TAX YEAR: 2005

ALTERNATE ID:

STUB:

Spec Flag

ROLL TYPE:

PP

Effective Date:

10/28/2005

DISTRICT/TYPE:

1100

M

ROCKWOOD

Owner Ref:

Taxes-Detail

Taxes-Summary

Show All

Year	Period	Due Date	Amount	Interest	Penalty	Fees	Total	Balance	Payment	Receipt
2005	1	12/31/2005	3,397.03	.00	.00	.00	3,397.03	3,397.03		
			3,397.03	.00	.00	.00	3,397.03			